

**Title 59, Chapter 8, Utah Code**  
**Gross Receipt Taxes on Certain Corporations Not Required to Pay Corporate Franchise or Income Tax**  
**Tax Base and Rates: 1983 to 2006**

**Rate of Tax**

<b>Base (Gross Receipts Amounts)</b>	<b>Since July 1, 2006</b>	<b>July 1, 1996 to June 30, 2005</b>	<b>January 1, 1995 to June 30, 1996</b>	<b>January 1, 1983 to December 31, 1994</b>	<b>Original Effective Date ** May 10, 1983</b>
Not in excess of \$10,000,000	None	None	None	None	None
In excess of \$10,000,000 but not in excess of \$500,000,000	0.6250%	0.8613%	1.125%	0.625%	0.5%
In excess of \$500,000,000 but not in excess of \$1,000,000,000	0.9375%	0.13214%	1.750%	0.9375%	0.75%
In excess of \$1,000,000,000	1.25000%	1.75200%	2.3125%	1.2500%	1%

\*\* The tax rate specified in this section shall be increased or decreased by the tax commission in direct proportion to future changes in the corporation franchise tax which is current 4%. (Laws of Utah, 1983, Chapter 274, Section 1)

\* In enacting this law, the Legislature intends to eliminate any ambiguity and to clarify Chapter 213, Section 5, Laws of Utah 1988 by making a technical correction to Section 59-8-104, regarding the tax rates to be imposed on gross receipts and to codify which have been in effect since January 1, 1983. (Laws of Utah, 1991, Chapter 22, Section 2)

